IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

FRIDAY, THE 30TH NOVEMBER 2007 / 9TH AGRAHAYANA 1929

WP(C).No. 11205 of 2004(H)

PETITIONER:

**FEDERAL BANK OFFICERS' ASSOCIATION
HAVING ITS REGISTERED OFFICE AT F.B.O.A. CENTRE,
F.B.O.A. ROAD, ALUVA, REPRESENTED BY ITS
GENERAL SECRETARY, P.V.MATHEW.**

BY ADV. SRI. R. SUDHIR

RESPONDENTS:
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1. **THE UNION OF INDIA,
REPRESENTED BY ITS SECRETARY, MINISTRY OF FINANCE,
NEW DELHI.**

2. **THE CENTRAL BOARD OF DIRECT TAXES
GOVERNMENT OF INDIA, MINISTRY OF FINANCE,
NEW DELHI, REPRESENTED BY ITS SECRETARY.**

3. **THE FEDERAL BANK LIMITED HAVING ITS
PRINCIPAL OFFICE AT FEDERAL TOWERS, ALUVA,
REPRESENTED BY ITS CHAIRMAN.**

**BY ADV. SRI.P.MURALEEDHARAN, ADDL.CGSC
SRI.GEORGE K. GEORGE, SC FOR IT**

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 30/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 11205 of 2004(H)

A P P E N D I X

PETITIONER'S EXHIBITS:

EXT. P1	**:**	**COPY OF THE NOTIFICATION NO. SO-46(E), 8/2004 DATED 12.01.2004.**
EXT. P2	**:**	**EXTRACT OF THE RELEVANT PAGE OF THE 3RD RESPONDENT BANK'S 72ND ANNUAL REPORT FOR THE YEAR ENDED 31.03.2003.**
EXT. P3	**:**	**COPY OF THE COMMUNICATION CIRCULATED BY THE 3RD RESPONDENT DATED 23.03.2004.**

// True Copy //

P.A. to Judge.

smp

KURIAN JOSEPH, J.

W.P.(C) NO. 11205 OF 2004

Dated this the 30th day of November, 2007.

J U D G M E N T

This writ petition is filed with the following prayer:

i) To declare Rule 3(7)(i) of the Income Tax Rules, 1962 as amended by Exhibit P1 notification as illegal and unconstitutional being ultra vires the rule making power of the 2nd respondent and for non-compliance with Section 296 of the Income Tax Act.

The issue is covered in favour of the revenue and against the petitioner by the decision reported in ***V.K. Prasad vs. Union of India*** **([2004] 271 ITR 178 (ker))**. Therefore, this writ petition is dismissed.

KURIAN JOSEPH, JUDGE.

smp